

IN THE UNITED STATES DISTRICT COURT
FOR THE EASTERN DISTRICT OF CALIFORNIA

DONALD R. HUENE,

Plaintiff,

No. CIV-S-11-2109-JAM-KJN-PS

vs.

U.S. DEPARTMENT OF THE
TREASURY, et al.,

Defendants.

ORDER

On August 24, 2012, the magistrate judge filed findings and recommendations herein which were served on the parties and which contained notice that any objections to the findings and recommendations were to be filed within fourteen days. No objections were filed.

Accordingly, the court presumes that any findings of fact are correct. See Orand v. United States, 602 F.2d 207, 208 (9th Cir. 1979). The magistrate judge's conclusions of law are reviewed de novo. See Britt v. Simi Valley Unified School Dist., 708 F.2d 452, 454 (9th Cir. 1983).

The court has reviewed the applicable legal standards and, good cause appearing, concludes that it is appropriate to adopt the Proposed Findings and Recommendations in full.

Accordingly, IT IS ORDERED that:

1. The Proposed Findings and Recommendations filed August 24, 2012, are ADOPTED;

2. Defendant Internal Revenue Service's motion for summary judgment (Dkt. No. 28) is granted;

3. Judgment shall be entered in defendant Internal Revenue Service's favor; and

4. The Clerk of Court shall vacate all dates and close this file.

DATED: October 10, 2012

/s/ John A. Mendez
UNITED STATES DISTRICT COURT JUDGE